
HOUSE BILL No. 1229

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-2; IC 36-3.

Synopsis: Marion County government. Specifies that after December 31, 2010, the controller of Indianapolis, rather than the Marion County auditor, is: (1) responsible for accounting, payroll, revenue and tax distributions, and maintenance of property records for all city and county departments, offices, and agencies; and (2) responsible for the issuance of warrants for payments from county and city funds. Transfers to the Marion County treasurer certain powers and duties of the Marion County auditor concerning property tax assessment, property tax collection, tax sales, filing of deduction and exemption applications, preparation of the tax duplicates, and carrying out duties related to petitions, remonstrances, and referenda on controlled projects. Provides that in determining the compensation of the county auditor for 2011 and thereafter, the city-county council shall consider the reduced duties and responsibilities of the county auditor.

Effective: July 1, 2009.

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January 12, 2009, read first time and referred to Committee on Rules and Legislative Procedures.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1229



A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-2-9.5-7, AS ADDED BY P.L.227-2005,
2 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2009]: Sec. 7. (a) **Except as provided in subsection (c)**, the
4 county auditor shall:
5 (1) keep a separate account for each item of appropriation made
6 by the legislative body of the consolidated city; and
7 (2) in each warrant the county auditor draws on the county or city
8 treasury, specifically indicate the item of appropriation the
9 warrant is drawn against.
10 (b) **Except as provided in subsection (c)**, the county auditor may
11 not permit an item of appropriation to be:
12 (1) overdrawn; or
13 (2) drawn on for a purpose other than the specific purpose for
14 which the appropriation was made.
15 (c) **After December 31, 2010, the controller of the consolidated**
16 **city, rather than the county auditor, shall exercise the powers of**
17 **and has the duties of the county auditor under subsections (a) and**



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(b).
~~(c)~~ **(d)** A county auditor or city controller who knowingly violates this section commits a Class A misdemeanor.

SECTION 2. IC 36-2-9.5-8, AS ADDED BY P.L.227-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 8. **(a) Except as provided in subsection (b),** the county auditor shall keep an accurate account current with the county treasurer. When a receipt given by the treasurer for money paid into the county or city treasury is deposited with the county auditor, the county auditor shall:

- (1) file the treasurer's receipt;
- (2) charge the treasurer with the amount of the treasurer's receipt;
- and
- (3) issue the county auditor's receipt to the person presenting the treasurer's receipt.

(b) After December 31, 2010, the controller of the consolidated city, rather than the county auditor, shall exercise the powers of and has the duties of the county auditor under subsection (a).

SECTION 3. IC 36-2-9.5-9, AS ADDED BY P.L.227-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 9. (a) This section does not apply to:

- (1) funds received from the state or the federal government for:
 - (A) township assistance;
 - (B) unemployment relief; or
 - (C) old age pensions; or
- (2) other funds available under:
 - (A) the federal Social Security Act; or
 - (B) another federal statute providing for civil and public works projects.

(b) Except for money that by statute is due and payable from the county or city treasury to:

- (1) the state; or
- (2) a township or municipality in the county;

money may be paid from the county or city treasury only upon a warrant drawn by the county auditor **(before January 1, 2011) or the controller of the consolidated city (after December 31, 2010).**

- (c) A warrant may be drawn on the county or city treasury only if:
 - (1) the legislative body of the consolidated city made an appropriation of the money for the calendar year in which the warrant is drawn; and
 - (2) the appropriation is not exhausted.
- (d) Notwithstanding subsection (c), an appropriation by the

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1 legislative body is not necessary to authorize the drawing of a warrant
2 on and payment from the county or city treasury for:

- 3 (1) money that:
 - 4 (A) belongs to the state; and
 - 5 (B) is required by statute to be paid into the state treasury;
- 6 (2) money that belongs to a school fund, whether principal or
7 interest;
- 8 (3) money that:
 - 9 (A) belongs to a township or municipality in the county; and
 - 10 (B) is required by statute to be paid to the township or
11 municipality;
- 12 (4) money that:
 - 13 (A) is due a person;
 - 14 (B) is paid into the county or city treasury under an assessment
15 on persons or property of the county in territory less than that
16 of the whole county; and
 - 17 (C) is paid for construction, maintenance, or purchase of a
18 public improvement;
- 19 (5) money that is due a person and is paid into the county treasury
20 to redeem property from a tax sale or other forced sale;
- 21 (6) money that is due a person and is paid to the county or city
22 under law as a tender or payment to the person;
- 23 (7) taxes erroneously paid;
- 24 (8) money paid to a cemetery board under IC 23-14-65-22;
- 25 (9) money distributed under IC 23-14-70-3; or
- 26 (10) payments under a statute that expressly provides for
27 payments from the county or city treasury without appropriation
28 by the legislative body.

29 (e) A county auditor or city controller who knowingly violates this
30 section commits a Class A misdemeanor.

31 SECTION 4. IC 36-2-9.5-10, AS ADDED BY P.L.227-2005,
32 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2009]: Sec. 10. (a) **Except as provided in subsection (c)**, the
34 county auditor shall examine and settle all accounts and demands that
35 are:

- 36 (1) chargeable against the county or city; and
 - 37 (2) not otherwise provided for by statute.
- 38 (b) **Except as provided in subsection (c)**, the county auditor shall
39 issue warrants on the county or city treasury for:
- 40 (1) sums of money settled and allowed by the county auditor;
 - 41 (2) sums of money settled and allowed by another official; or
 - 42 (3) settlements and allowances fixed by statute;

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1 and shall make the warrants payable to the person entitled to payment.
2 The warrants shall be numbered progressively, and the controller shall
3 record the number, date, amount, payee, and purpose of issue of each
4 warrant at the time of issuance.

5 **(c) After December 31, 2010, the controller of the consolidated**
6 **city, rather than the county auditor, shall exercise the powers of**
7 **and has the duties of the county auditor under subsections (a) and**
8 **(b).**

9 SECTION 5. IC 36-2-9.5-11, AS ADDED BY P.L.227-2005,
10 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JULY 1, 2009]: Sec. 11. Whenever:

- 12 (1) a judgment or an order is issued by a court in a case in which
- 13 the county was a party and was served with process for the
- 14 payment of a claim;
- 15 (2) a certified copy of the judgment or order is filed with the
- 16 auditor; and
- 17 (3) the claim is allowed by the county executive;

18 the auditor **(before January 1, 2011) or the controller of the**
19 **consolidated city (after December 31, 2010)** shall issue ~~his~~ a warrant
20 for the claim.

21 SECTION 6. IC 36-2-9.5-12, AS ADDED BY P.L.227-2005,
22 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2009]: Sec. 12. (a) At the semiannual settlement under
24 IC 6-1.1-27, the auditor **(before January 1, 2011) or the controller of**
25 **the consolidated city (after December 31, 2010)** shall issue calls for
26 the redemption of outstanding county warrants if there is any money
27 available in the county treasury for redemption of those warrants.

28 (b) A warrant included in a call under this section ceases to bear
29 interest upon the date of the call. The county treasurer shall redeem
30 warrants included in the call when they are presented to the county
31 treasurer.

32 (c) An auditor **or controller** who violates this section is liable for
33 the interest on all money used for redemption.

34 SECTION 7. IC 36-2-9.5-13, AS ADDED BY P.L.227-2005,
35 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 JULY 1, 2009]: Sec. 13. (a) **Except as provided in subsection (c),** the
37 county auditor is responsible for the issuance of warrants for payments
38 from county and city funds.

39 (b) **Except as provided in subsection (c),** the county auditor is
40 responsible for:

- 41 (1) accounting;
- 42 (2) payroll, accounts payable, and accounts receivable;

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1 (3) revenue and tax distributions; and
 2 (4) maintenance of property records;
 3 for all city and county departments, offices, and agencies.
 4 **(c) After December 31, 2010, the controller of the consolidated**
 5 **city, rather than the county auditor, shall exercise the powers of**
 6 **and has the duties of the county auditor under subsections (a) and**
 7 **(b).**
 8 SECTION 8. IC 36-2-9.5-14, AS ADDED BY P.L.227-2005,
 9 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2009]: Sec. 14. The county auditor **(before January 1, 2011)**
 11 **and the county treasurer (after December 31, 2010)** has all the
 12 powers and duties assigned to county auditors under IC 6-1.1, except
 13 for the powers and duties related to the fixing and reviewing of
 14 budgets, tax rates, and tax levies.
 15 SECTION 9. IC 36-2-9.5-16, AS ADDED BY P.L.227-2005,
 16 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2009]: Sec. 16. The county auditor **(before January 1, 2011)**
 18 **and the county treasurer (after December 31, 2010)** has the powers
 19 and duties set forth in IC 36-2-9-18 and IC 36-2-9-20.
 20 SECTION 10. IC 36-2-10-25 IS ADDED TO THE INDIANA
 21 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2009]: **Sec. 25. After December 31, 2010, the**
 23 **treasurer of a county containing a consolidated city, rather than**
 24 **the county auditor, shall:**
 25 (1) **exercise the powers of and has the duties of a county**
 26 **auditor under IC 6-1.1, except for the powers and duties**
 27 **related to the fixing and reviewing of budgets, tax rates, and**
 28 **tax levies;**
 29 (2) **exercise the powers of and has the duties of a county**
 30 **auditor under IC 36-2-9-18, IC 36-2-9-20, and IC 36-3-7-5;**
 31 **and**
 32 (3) **exercise the powers of and has the duties of a county**
 33 **auditor under statutes related to property tax assessment,**
 34 **property tax collection, tax sales, filing of deduction and**
 35 **exemption applications, preparation of the tax duplicates, and**
 36 **carrying out duties related to petitions, remonstrances, and**
 37 **public questions under IC 6-1.1-20.**
 38 SECTION 11. IC 36-3-5-2.8, AS ADDED BY P.L.227-2005,
 39 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2009]: Sec. 2.8. (a) Except as provided in subsections (b), ~~and~~
 41 (c), **and (d)**, the controller:
 42 (1) has all the powers; and

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(2) performs all the duties;
of the county auditor under law.

(b) This subsection expires December 31, 2010. The controller:

(1) does not have the powers; and

(2) may not perform the duties;

of the county auditor under IC 36-2-9.5 and IC 36-3-6, or as a member
of the board of commissioners of the county under IC 36-3-3-10.

(c) This subsection applies after December 31, 2010. The controller does not have the powers and may not perform the duties:

(1) of the county auditor under IC 36-2-9.5 except for those powers and duties that under IC 36-2-9.5 are transferred (as of December 31, 2010) to the controller;

(2) of the county auditor as a member of the board of commissioners of the county under IC 36-3-3-10;

(3) of the county auditor under IC 6-1.1 and IC 36-3-6 that have been transferred to the county treasurer; and

(4) of the county auditor under IC 36-2-9-18 and IC 36-2-9-20 that have been transferred to the county treasurer.

~~(c)~~ **(d)** Notwithstanding subsection (a) or any other law, the executive, with the approval of the legislative body, may allocate the duties of the county auditor ~~except the duties referred to in subsection (b)~~; **that have been transferred to and assumed by the controller** among:

(1) the controller;

(2) the county assessor;

(3) the county auditor; or

(4) other appropriate city or county officials.

(e) After December 31, 2010, the controller of the consolidated city, rather than the county auditor, is:

(1) responsible for:

(A) accounting;

(B) payroll, accounts payable, and accounts receivable;

(C) revenue and tax distributions; and

(D) maintenance of property records;

for all city and county departments, offices, and agencies; and

(2) responsible for the issuance of warrants for payments from county and city funds.

SECTION 12. IC 36-3-6-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) A legislative body shall, by ordinance or resolution, fix the annual compensation of all appointed officers, deputies, and employees under its jurisdiction.

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1 This may be done by adopting schedules of compensation. The
 2 schedules of compensation may include a provision for salaried
 3 employees whose salaries are paid on an annual basis. Salaried
 4 employees shall work a regularly scheduled work week, in accordance
 5 with the schedule of compensation.

6 (b) The city-county legislative body has jurisdiction over all
 7 appointed officers, deputies, and employees:

8 (1) of the consolidated city, except those of special service
 9 districts; or

10 (2) whose compensation is payable from the county general fund
 11 or any other fund from which the county auditor **(before January**
 12 **1, 2011) or the controller of the consolidated city (after**
 13 **December 31, 2010)** issues warrants for compensation.

14 A special service district legislative body has jurisdiction over all
 15 appointed officers, deputies, and employees of the special service
 16 district.

17 (c) This chapter does not affect the salaries of judges, officers of
 18 courts, prosecuting attorneys, and deputy prosecuting attorneys whose
 19 minimum salaries are fixed by statute, but the city-county legislative
 20 body may make appropriations to pay them more than the minimums
 21 fixed by statute. Beginning July 1, 1995, an appropriation made under
 22 this subsection may not exceed five thousand dollars (\$5,000) for each
 23 judge or full-time prosecuting attorney in any calendar year.

24 **(d) In fixing the compensation of the county auditor for 2011**
 25 **and thereafter, the legislative body of the county shall consider the**
 26 **reduced duties and responsibilities (effective January 1, 2011) of**
 27 **the county auditor.**

28 SECTION 13. IC 36-3-7-5, AS AMENDED BY P.L.146-2008,
 29 SECTION 706, IS AMENDED TO READ AS FOLLOWS
 30 [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) Liens for taxes levied by the
 31 consolidated city are perfected when evidenced on the tax duplicate in
 32 the office of the treasurer of the county.

33 (b) Liens created when the city enters upon property to make
 34 improvements to bring it into compliance with a city ordinance, and
 35 liens created upon failure to pay charges assessed by the city for
 36 services shall be certified to the auditor **(before January 1, 2011) and**
 37 **the county treasurer (after December 31, 2010)**, after the adoption
 38 of a resolution confirming the incurred expense by the appropriate city
 39 department, board, or other agency. In addition, the resolution must
 40 state the name of the owner as it appears on the township assessor's or
 41 county assessor's record and a description of the property.

42 (c) The amount of a lien shall be placed on the tax duplicate by the

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1 auditor (**before January 1, 2011**) and the county treasurer (**after**
2 **December 31, 2010**) in the nature of a delinquent tax subject to
3 enforcement and collection as otherwise provided under IC 6-1.1-22,
4 IC 6-1.1-24, and IC 6-1.1-25.

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